

# First Quarter FY 2015 Budget Analysis Report

The First Quarter Budget Analysis Report (BAR) is the year's initial report on revenue and expenditure projections for FY 2015, based on the first quarter performance (October 1 through December 31, 2014) of the City's operating funds.

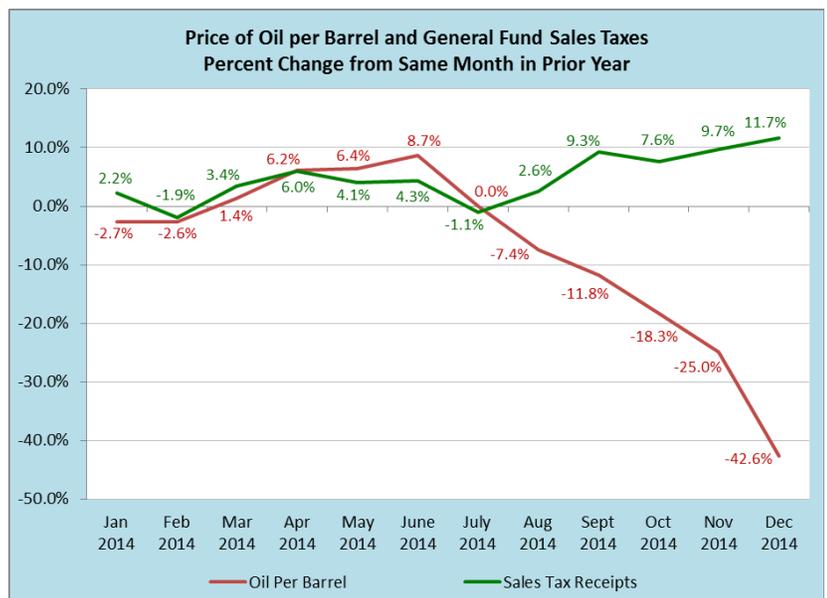
## General Fund Revenues

The General Fund is projecting an ending balance of \$83,156 for FY 2015. Revenues in the fund are projected to be \$886,060 below budget, as reflected in the following table.

| General Fund Revenues  | FY 2015 Budget        | 1st Qtr. Estimate     | 1st Qtr. Variance   |
|------------------------|-----------------------|-----------------------|---------------------|
| Property Taxes         | \$ 79,236,434         | \$ 79,088,270         | \$ (148,164)        |
| Sales Taxes            | 54,275,305            | 55,344,044            | 1,068,739           |
| Other Taxes            | 2,375,044             | 2,461,457             | 86,413              |
| Licenses and Permits   | 6,189,750             | 5,982,172             | (207,578)           |
| Service Charges        | 14,116,463            | 12,719,839            | (1,396,624)         |
| Franchise Fees         | 36,218,222            | 36,778,374            | 560,152             |
| Fines and Forfeitures  | 16,179,281            | 15,338,173            | (841,108)           |
| Leases and Rents       | 5,986,209             | 5,990,470             | 4,261               |
| Miscellaneous Revenues | 1,551,423             | 1,539,272             | (12,151)            |
|                        |                       |                       |                     |
| <b>Total</b>           | <b>\$ 216,128,130</b> | <b>\$ 215,242,070</b> | <b>\$ (886,060)</b> |

## Revenue Highlights

- Sales taxes are projected to be \$1.1 million over budget for the year. As shown in the accompanying graph, sales tax receipts performed strongly in the final quarter of FY14 and the 1<sup>st</sup> Quarter of FY15. Receipts were up from the prior year in nine of the last ten months. Factors contributing to this increase include a growing regional economy, a strong holiday shopping season, and significantly lower gas prices (also shown).



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- License and permit revenue is projecting \$208k under budget primarily due to fire inspection fees and operational permits. The decline in fire permits and inspections is attributable to unexpected position vacancies resulting in new hire training requirements which have negatively impacted collections.
- Revenues in the Service Charges category are projected to be \$1.4 million under budget. However, this shortfall is primarily attributable to \$1.28 million in revenues budgeted in the event that overall General Fund revenues exceeded expectations. Lacking this contingency for higher-than-anticipated revenues, the General Fund would have exceeded its budgeted revenues by approximately \$400,000. Other service charge revenues are essentially at budget with losses in gas well inspection and operational permit fees offset by strong plat review fees and reimbursements from Public Works.
- Fines and forfeitures are projected to be \$841k under budget, due to Municipal Court revenues that are below expectations and declining red light camera revenue. Court revenues are showing improvement from the prior year but are still projected to be \$323,108 under budget. Falling red light camera revenues are projected to be \$500,000 under budget
- Franchise fees plus leases and rents are projected to be above budget for the year. Gas franchise fees for the first quarter were higher than anticipated due to colder-than-usual weather.

## Interfund Transfers

The 1<sup>st</sup> Quarter BAR shows interfund transfers to the General Fund to be \$500,000 higher than budgeted. This is attributable to the following transfers and variances:

- A transfer of \$500,000 from the Business Continuity Reserve (BCR), necessary to offset Red Light camera revenue loss.
- Additionally, a \$1M transfer budgeted from the BCR to offset losses in Special Transit (Handitran) grant funding is projecting lower than originally anticipated as some federal funding was restored after the budget was adopted.

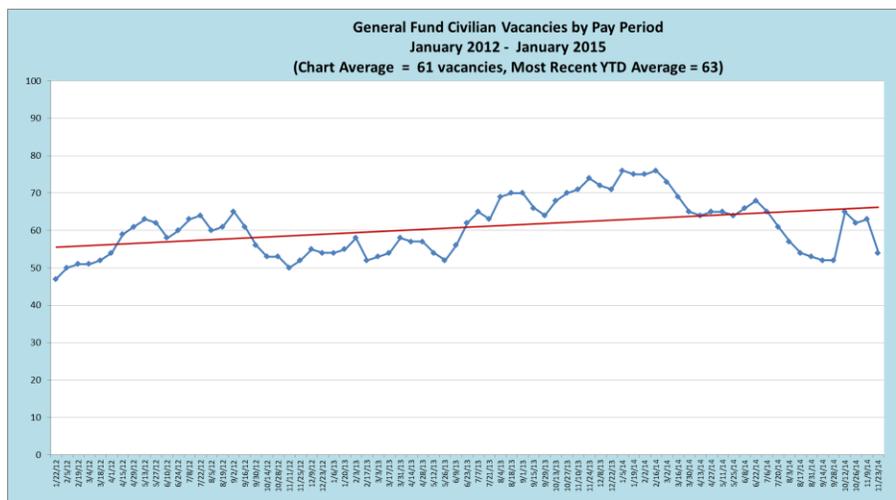
## General Fund Expenditures

Most departments in the General Fund are projected to be at or under budget in expenditures, as reflected in the table on the next page. The fund is projected to be \$466,373 under budget in expenditures.

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| General Fund Departments        | FY 2015 Budget        | 1st Qtr Estimate      | Variance          |
|---------------------------------|-----------------------|-----------------------|-------------------|
| Fire                            | \$ 43,805,215         | \$ 43,800,831         | \$ 4,384          |
| Library                         | 7,343,887             | 7,339,658             | 4,229             |
| Code Compliance                 | 5,620,107             | 5,620,019             | 88                |
| Police                          | 90,505,007            | 90,482,442            | 22,565            |
| Parks and Recreation            | 14,523,594            | 14,414,293            | 109,301           |
| Public Works and Transportation | 9,498,525             | 9,493,594             | 4,931             |
| Economic Development            | 709,726               | 662,466               | 47,260            |
| Community Devel. and Planning   | 6,830,662             | 6,822,914             | 7,748             |
| Aviation                        | 859,547               | 868,828               | (9,281)           |
| City Manager's Office           | 1,025,774             | 1,010,358             | 15,416            |
| Internal Audit                  | 538,832               | 530,731               | 8,101             |
| Judiciary                       | 904,983               | 865,419               | 39,564            |
| City Attorney's Office          | 4,031,893             | 3,946,757             | 85,136            |
| Human Resources                 | 2,861,145             | 2,860,458             | 687               |
| Finance                         | 5,095,691             | 5,060,310             | 35,381            |
| Management Resources            | 3,115,810             | 3,092,571             | 23,239            |
| Non-Departmental                | 7,271,919             | 7,574,912             | (302,993)         |
| Non-Departmental Projects       | 1,284,752             | 642,376               | 642,376           |
| Information Technology          | 4,344,586             | 4,344,586             | -                 |
| Municipal Court                 | 3,073,388             | 3,045,220             | 28,168            |
| Storm Related Expenses          | -                     | 299,926               | (299,926)         |
| <b>Total</b>                    | <b>\$ 213,245,042</b> | <b>\$ 212,778,669</b> | <b>\$ 466,373</b> |

When the FY 2015 budget for the General Fund was developed, the vacancy savings calculation (turnover factor) was applied assuming an average of 45 civilian vacancies in the fund. For the pay period ending January 4, the General Fund had 59 civilian vacancies, and the fund has averaged



63 vacant civilian positions during the past 12 months. This vacancy trend is a contributing factor in the overall expenditure savings in the General Fund.

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As a result of these vacant positions, Non-Departmental is projecting over budget due to employee terminal pay expenses. The infrastructure maintenance projects mentioned earlier in the report are budgeted in Non-Departmental Projects. Due to better-than-anticipated revenues in the 1st Quarter, the Public Works department can proceed with a portion of the planned projects including the replacement of the roof at the Ott Cribs Public Safety Center. The remainder of the projects are on hold until 2nd Quarter revenues are reviewed.

## Other Operating Funds

The **Water Utilities Fund** is projecting an ending balance of \$870,182, with revenues projected to be \$158,526 under budget and expenditures projected to be \$848,722 under budget. Expenditures are projecting under due to vacancy savings and reduced spending on chemical supplies and electricity.

The **Convention and Event Services Fund** is projecting an ending balance of \$548,815, with revenues projected to be \$268,063 over budget and expenditures projected to be \$187 under budget. Revenues are projecting over budget due to better than projected revenues from the Hotel Occupancy Tax.

The **Park Performance Fund** is projecting an ending balance of \$374,377, with revenues projected to be \$185,270 under budget and expenditures projected to be \$5,832 under budget.

The **Street Maintenance Fund** is projecting an ending balance of \$1.5 million, with revenues projected to be \$262,171 over budget and expenditures projected to be \$21 under budget.

The **Storm Water Utility Fund** is projecting an ending balance of \$359,926, with revenues projected to be \$881,010 over budget and expenditures projected to be \$62,265 under budget. Due to revenues exceeding budget, a larger transfer will be made to the fund's reserve for Pay-Go Capital projects.

The **Information Technology Support Fund** (internal service fund) is projecting an ending balance of \$190,973, with revenues projected \$15,649 over budget and expenditures projected to be \$1,169 under budget.

The **Knowledge Services Fund** (internal service fund, with significant revenues from external sources) is projecting an ending balance of \$151,324, with revenues projected to be \$60,897 over budget and expenditures projected to be \$167,769 under budget.

The **Communication Services Fund** (internal service fund) is projecting an ending balance of \$491,459, with revenues projected to be at budget and expenditures projected to be \$540 under budget.

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The **Fleet Services Fund** (internal service fund) is projecting an ending balance of \$1,559,655, with revenues projected to be \$484,473 over budget and expenditures projected to be \$42 under budget. Increased revenues are primarily due to higher than anticipated auction and subrogation revenues. Fuel expenses are projecting \$600,000 under budget due to lower gas prices. The savings will allow additional expenditures on fleet vehicles.

The Debt Service Fund is projecting an ending balance of \$2.7 million, with revenues projected to be \$75,854 under budget and expenditures projected at budget.

Finally, we are closely monitoring the Health Insurance Fund and revenues and expenditures are tracking appropriately and additional transfers are not anticipated at this time. However, if conditions change or claims increase unexpectedly we will revisit our estimates and report on the outcome as we continue to provide updates to Council.

# First Quarter FY 2015 Budget Analysis Report

## GENERAL FUND FY 2015 1st Quarter BAR Operating Position

|  | Adopted<br>FY 2015 | Estimated<br>FY 2015 | Variance     |
|--|--------------------|----------------------|--------------|
| <b>GENERAL FUND REVENUES</b>                               | \$ 216,128,130     | \$ 215,242,070       | \$ (886,060) |
| <b>INTERFUND TRANSFERS:</b>                                |                    |                      |              |
| Water and Sewer Fund Indirect Cost                         | \$ 3,547,879       | \$ 3,547,879         | \$ -         |
| Conv. & Event Svcs. Fund Indirect Cost                     | 594,852            | 594,852              | -            |
| Storm Water Indirect Cost                                  | 365,866            | 365,866              | -            |
| From SWUF for capital reimbursement                        | 463,055            | 463,055              | -            |
| From SWUF for engineering reviews                          | 88,699             | 88,699               | -            |
| To APFA Fund   | (511,995)          | (511,995)            | -            |
| (To) from General Gas Fund (one time)                      | 827,725            | 827,725              | -            |
| (To) from General Gas Fund                                 | 109,430            | 109,430              | -            |
| (To) from Airport Gas Fund                                 | 1,323,597          | 1,323,597            | -            |
| To Park Performance Fund                                   | (1,539,456)        | (1,539,456)          | -            |
| From Business Continuity Reserve (BCR) for Special Transit | 1,000,000          | 354,182              | (645,818)    |
| From BCR for Red Light Camera revenue loss                 | -                  | 500,000              | 500,000      |
| To Special Transportation Fund                             | (1,995,744)        | (1,349,926)          | 645,818      |
| To Street Maintenance Fund for Traffic                     | (4,987,627)        | (4,987,627)          | -            |
| To Street Maintenance Fund                                 | (2,166,527)        | (2,166,527)          | -            |
| <b>TOTAL INTERFUND TRANSFERS</b>                           | \$ (2,880,246)     | \$ (2,380,246)       | \$ 500,000   |
| <b>TOTAL AVAILABLE FUNDS</b>                               | \$ 213,247,885     | \$ 212,861,825       | \$ (386,060) |
| <b>GENERAL FUND EXPENDITURES</b>                           | \$ 213,245,042     | \$ 212,778,669       | \$ 466,373   |
| <b>ENDING BALANCE</b>                                      | \$ 2,843           | \$ 83,156            | \$ 80,313    |

# First Quarter FY 2015 Budget Analysis Report

## GENERAL FUND FY 2015 1st Quarter BAR Revenues

| Revenue Item                           | Adopted<br>FY 2015    | 1st Quarter<br>Estimate | 1st Quarter<br>Variance |
|--|-----------------------|-------------------------|-------------------------|
| <b>TAXES</b>                           |                       |                         |                         |
| Ad Valorem Taxes                       | \$ 79,236,434         | \$ 79,088,270           | \$ (148,164)            |
| Sales Tax                              | 54,275,305            | 55,344,044              | 1,068,739               |
| Criminal Justice Tax                   | 455,044               | 444,350                 | (10,694)                |
| State Liquor Tax                       | 1,820,000             | 1,923,249               | 103,249                 |
| Bingo Tax                              | 100,000               | 93,858                  | (6,142)                 |
| <b>TOTAL TAXES</b>                     | <b>\$ 135,886,783</b> | <b>\$ 136,893,771</b>   | <b>\$ 1,006,988</b>     |
| <b>LICENSES AND PERMITS</b>            |                       |                         |                         |
| Building Permits                       | \$ 2,247,059          | \$ 2,247,000            | \$ (59)                 |
| Electrical Permits                     | 82,000                | 100,000                 | 18,000                  |
| Plumbing Permits                       | 260,000               | 260,000                 | -                       |
| Mechanical Permits                     | 135,000               | 135,000                 | -                       |
| Swimming Pool Permits                  | 95,000                | 96,000                  | 1,000                   |
| Business Registration                  | 207,900               | 210,000                 | 2,100                   |
| Certificates of Occupancy              | 134,385               | 135,000                 | 615                     |
| Boathouse / Pier License               | 13,000                | 14,000                  | 1,000                   |
| Food Establishment Permits             | 690,250               | 699,650                 | 9,400                   |
| Alcoholic Beverage License             | 115,000               | 115,000                 | -                       |
| Food Handlers Permit                   | 98,727                | 103,434                 | 4,707                   |
| Dog and Cat License                    | 60,000                | 52,000                  | (8,000)                 |
| Euthanasia Fees, Other Animal Fees     | 15,050                | 14,738                  | (312)                   |
| Animal Services - Owner Surrender Fees | 63,650                | 50,000                  | (13,650)                |
| Burglar Alarm Permit                   | 1,040,000             | 991,800                 | (48,200)                |
| Abandonment Fees                       | 2,000                 | 1,500                   | (500)                   |
| Child Care License / Permit            | 60,034                | 61,950                  | 1,916                   |
| Fire Permits                           | 169,000               | 169,000                 | -                       |
| Fire Inspection Fees                   | 307,500               | 200,000                 | (107,500)               |
| Fire OT and Re-inspection Fees         | 20,000                | 20,000                  | -                       |
| Fire Operational Permits               | 205,000               | 150,000                 | (55,000)                |
| Fire Applicant Fees                    | 60,000                | 60,000                  | -                       |
| Securing Code Violations               | 30,000                | 2,700                   | (27,300)                |
| Irrigation Permits                     | 45,000                | 45,000                  | -                       |
| Special Event Parking                  | 12,000                | 14,000                  | 2,000                   |
| Parking Meter Revenue                  | 13,200                | 24,000                  | 10,800                  |
| Pedicab Revenues                       | 7,495                 | 8,600                   | 1,105                   |
| Other Licenses / Permits               | 1,500                 | 1,800                   | 300                     |
| <b>TOTAL LICENSES / PERMITS</b>        | <b>\$ 6,189,750</b>   | <b>\$ 5,982,172</b>     | <b>\$ (207,578)</b>     |

# First Quarter FY 2015 Budget Analysis Report

## GENERAL FUND FY 2015 1st Quarter BAR Revenues

| Revenue Item                              | Adopted<br>FY 2015   | 1st Quarter<br>Estimate | 1st Quarter<br>Variance |
|---|----------------------|-------------------------|-------------------------|
| <b>SERVICE CHARGES</b>                    |                      |                         |                         |
| Vital Statistics                          | \$ 230,000           | \$ 252,902              | \$ 22,902               |
| Zoning Board of Adjustment                | 1,000                | 400                     | (600)                   |
| Rezoning Fees                             | 75,000               | 85,000                  | 10,000                  |
| Plat Review / Inspection                  | 85,000               | 220,000                 | 135,000                 |
| Landscape / Tree Preservation Fees        | 10,000               | 11,000                  | 1,000                   |
| Building Inspection Fees                  | 62,709               | 70,000                  | 7,291                   |
| Drilling / Gas Well Inspection Fees       | 348,000              | 232,000                 | (116,000)               |
| Gas Well Reinspection Fee                 | 578,000              | 664,000                 | 86,000                  |
| Gas Well Supplemental Fee                 | 30,000               | 30,000                  | -                       |
| Gas Well Operational Permit Fee           | 449,750              | -                       | (449,750)               |
| Plan Review Fee                           | 873,973              | 873,000                 | (973)                   |
| Public Works Reimbursements               | 575,000              | 661,000                 | 86,000                  |
| Inspection Transfer                       | 980,000              | 998,500                 | 18,500                  |
| Survey Transfer                           | 140,000              | 145,000                 | 5,000                   |
| Real Estate Transfer                      | 281,534              | 281,534                 | -                       |
| Construction Management Fees              | 25,000               | 80,000                  | 55,000                  |
| Saturday Inspection Fees                  | 25,000               | 25,000                  | -                       |
| Food Service Application Fees             | 58,650               | 52,800                  | (5,850)                 |
| Police Admin. Services Revenue            | 75,000               | 75,000                  | -                       |
| Jail Support revenues                     | 51,500               | 51,500                  | -                       |
| Abandoned Vehicle Search Fees             | 8,000                | 8,000                   | -                       |
| Police Towing                             | 150,000              | 150,000                 | -                       |
| Water Data Service Charge                 | 415,277              | 415,277                 | -                       |
| PILOT - Water                             | 3,908,159            | 3,908,159               | -                       |
| Impoundment Fees                          | 60,000               | 62,400                  | 2,400                   |
| Animal Adoption Fees                      | 210,000              | 190,000                 | (20,000)                |
| Animal Awareness / Safety Program         | 10,000               | 4,000                   | (6,000)                 |
| Vet Services                              | 15,000               | 13,800                  | (1,200)                 |
| Multi-Family Annual Inspections           | 600,000              | 630,000                 | 30,000                  |
| Extended-Stay Annual Inspections          | 175,000              | 188,000                 | 13,000                  |
| Dangerous Structure Demolition Fees       | 10,000               | 11,000                  | 1,000                   |
| Nuisance Abatement                        | 40,000               | 26,400                  | (13,600)                |
| Multi-Family Re-Inspections               | 8,500                | 12,500                  | 4,000                   |
| Duplex Registration / Re-Inspections      | 29,400               | 26,324                  | (3,076)                 |
| Food Establishment Re-Inspection          | 4,650                | 4,650                   | -                       |
| Swimming Pool Re-Inspections              | 4,500                | 3,384                   | (1,116)                 |
| Street Cuts                               | 130,000              | 120,000                 | (10,000)                |
| Fire Initial Inspection                   | 66,600               | 66,600                  | -                       |
| Park Bond Fund Reimb.                     | 70,000               | 70,000                  | -                       |
| Transportation Bond Fund Reimb.           | 95,000               | 95,000                  | -                       |
| AISD - SRO Program, PD and Fire           | 1,284,534            | 1,284,534               | -                       |
| Mowing Services                           | 60,000               | 97,200                  | 37,200                  |
| State Reimbursement - Transport.          | 65,725               | 65,725                  | -                       |
| Non-Resident Library Cards                | 40,000               | 42,000                  | 2,000                   |
| Miscellaneous revenue, for infrastructure | 1,284,752            | -                       | (1,284,752)             |
| Other Service Charges                     | 416,250              | 416,250                 | -                       |
| <b>TOTAL SERVICE CHARGES</b>              | <b>\$ 14,116,463</b> | <b>\$ 12,719,839</b>    | <b>\$ (1,396,624)</b>   |

# First Quarter FY 2015 Budget Analysis Report

## GENERAL FUND FY 2015 1st Quarter BAR Revenues

| Revenue Item                             | Adopted<br>FY 2015    | 1st Quarter<br>Estimate | 1st Quarter<br>Variance |
|--|-----------------------|-------------------------|-------------------------|
| <b>FRANCHISE FEES</b>                    |                       |                         |                         |
| Electrical Utility                       | \$ 12,979,373         | \$ 12,990,141           | \$ 10,768               |
| Gas Utility                              | 2,353,133             | 2,794,468               | 441,335                 |
| Water Utility                            | 7,165,715             | 7,145,360               | (20,355)                |
| Telephone Utility                        | 5,016,734             | 4,832,229               | (184,505)               |
| Sanitation Franchise                     | 1,605,600             | 1,635,000               | 29,400                  |
| City Waste Royalty                       | 1,250,000             | 1,300,000               | 50,000                  |
| Non-City Waste, Storm Clean-Up Fees      | 1,794,000             | 1,817,200               | 23,200                  |
| Methane Royalties                        | 24,800                | 20,000                  | (4,800)                 |
| Brush Royalty                            | 45,800                | 47,500                  | 1,700                   |
| City Department Waste Rebate             | 57,300                | 56,000                  | (1,300)                 |
| Taxicab Franchise                        | 161,995               | 155,128                 | (6,867)                 |
| Cable TV Franchise                       | <u>3,763,772</u>      | <u>3,985,348</u>        | <u>221,576</u>          |
| <b>TOTAL FRANCHISE FEES</b>              | <b>\$ 36,218,222</b>  | <b>\$ 36,778,374</b>    | <b>\$ 560,152</b>       |
| <b>FINES AND FORFEITURES</b>             |                       |                         |                         |
| Municipal Court                          | \$ 13,749,281         | \$ 13,426,173           | \$ (323,108)            |
| Red Light Revenue                        | 2,170,000             | 1,670,000               | (500,000)               |
| Library Fines                            | <u>260,000</u>        | <u>242,000</u>          | <u>(18,000)</u>         |
| <b>TOTAL FINES/FORFEITURES</b>           | <b>\$ 16,179,281</b>  | <b>\$ 15,338,173</b>    | <b>\$ (841,108)</b>     |
| <b>LEASES AND RENTS</b>                  |                       |                         |                         |
| Sheraton Ground Lease                    | \$ 288,952            | \$ 287,891              | \$ (1,061)              |
| Terminal Building Lease                  | 100,298               | 92,662                  | (7,636)                 |
| Hangar Rental                            | 287,160               | 287,160                 | -                       |
| Tie Down Charges                         | 30,600                | 27,450                  | (3,150)                 |
| Land and Ramp Lease                      | 382,650               | 382,650                 | -                       |
| Ballpark Lease                           | 2,000,000             | 2,000,000               | -                       |
| Cell Phone Tower Leases                  | 114,450               | 129,548                 | 15,098                  |
| Landfill Lease                           | 2,163,840             | 2,160,850               | (2,990)                 |
| Landfill Lease, Deferred revenue         | 457,259               | 457,259                 | -                       |
| Pipeline License Agreements              | 40,000                | 40,000                  | -                       |
| Message Board Rentals                    | 50,000                | 50,000                  | -                       |
| Misc. Leases / Rents (Copier Concession) | <u>71,000</u>         | <u>75,000</u>           | <u>4,000</u>            |
| <b>TOTAL LEASES/RENTS</b>                | <b>\$ 5,986,209</b>   | <b>\$ 5,990,470</b>     | <b>\$ 4,261</b>         |
| <b>MISCELLANEOUS REVENUE</b>             |                       |                         |                         |
| Interest                                 | \$ 280,144            | \$ 264,993              | \$ (15,151)             |
| Auction Income                           | 38,000                | 28,000                  | (10,000)                |
| Risk Management Damages                  | 190,000               | 203,000                 | 13,000                  |
| Ballpark Settlement Agreement            | 1,000,000             | 1,000,000               | -                       |
| Beverage contract                        | <u>43,279</u>         | <u>43,279</u>           | <u>-</u>                |
| <b>TOTAL MISCELLANEOUS</b>               | <b>\$ 1,551,423</b>   | <b>\$ 1,539,272</b>     | <b>\$ (12,151)</b>      |
| <b>TOTAL - GENERAL FUND REVENUES</b>     | <b>\$ 216,128,130</b> | <b>\$ 215,242,070</b>   | <b>\$ (886,060)</b>     |

# First Quarter FY 2015 Budget Analysis Report

## GENERAL FUND FY 2015 1st Quarter BAR Expenditures

|                                      | Adopted<br>FY 2015   | 1st Quarter<br>Estimate | 1st Quarter<br>Variance |
|--------------------------------------|----------------------|-------------------------|-------------------------|
| <b>FIRE</b>                          |                      |                         |                         |
| Administration                       | \$ 4,124,935         | \$ 4,129,612            | \$ (4,677)              |
| Business Services                    | 861,306              | 848,850                 | 12,456                  |
| Operations                           | 33,896,932           | 33,661,057              | 235,875                 |
| Prevention                           | 1,417,990            | 1,530,726               | (112,736)               |
| Medical Services                     | 509,081              | 585,228                 | (76,147)                |
| Training                             | 608,724              | 725,910                 | (117,186)               |
| Resource Management                  | 1,349,471            | 1,407,458               | (57,987)                |
| Emergency Management                 | 278,260              | 270,631                 | 7,629                   |
| Special Events                       | 306,123              | 311,844                 | (5,721)                 |
| Gas Well Response                    | 452,392              | 329,515                 | 122,877                 |
| <b>TOTAL</b>                         | <b>\$ 43,805,215</b> | <b>\$ 43,800,831</b>    | <b>\$ 4,384</b>         |
| <br>                                 |                      |                         |                         |
| <b>LIBRARY</b>                       |                      |                         |                         |
| Administration                       | \$ 1,253,031         | \$ 1,365,455            | \$ (112,424)            |
| Operations & Facility Mgmt.          | 2,224,239            | 2,366,477               | (142,238)               |
| Content Mgmt. & Virtual Experience   | 2,284,447            | 2,089,830               | 194,617                 |
| Program Mgmt. & Community Engagement | 1,582,170            | 1,517,896               | 64,274                  |
| <b>TOTAL</b>                         | <b>\$ 7,343,887</b>  | <b>\$ 7,339,658</b>     | <b>\$ 4,229</b>         |
| <br>                                 |                      |                         |                         |
| <b>CODE COMPLIANCE</b>               |                      |                         |                         |
| Administration                       | \$ 766,544           | \$ 798,115              | \$ (31,571)             |
| Code Compliance                      | 2,342,590            | 2,344,050               | (1,460)                 |
| Animal Services                      | 2,172,437            | 2,123,268               | 49,169                  |
| Multifamily Inspection               | 338,536              | 354,586                 | (16,050)                |
| <b>TOTAL</b>                         | <b>\$ 5,620,107</b>  | <b>\$ 5,620,019</b>     | <b>\$ 88</b>            |
| <br>                                 |                      |                         |                         |
| <b>POLICE</b>                        |                      |                         |                         |
| Administration                       | \$ 9,067,767         | \$ 9,129,404            | \$ (61,637)             |
| Jail Operations                      | 4,923,454            | 4,971,199               | (47,745)                |
| Field Operations                     | 874,978              | 907,906                 | (32,928)                |
| Patrol Operations                    | 43,941,140           | 44,068,576              | (127,436)               |
| Traffic                              | 5,668,502            | 5,565,786               | 102,716                 |
| Special Operations                   | 1,678,617            | 1,700,158               | (21,541)                |
| Special Events                       | 708,675              | 701,395                 | 7,280                   |
| Criminal Investigations              | 3,288,407            | 3,463,085               | (174,678)               |
| Special Inestigations                | 3,449,576            | 3,315,841               | 133,735                 |
| Covert                               | 2,377,460            | 2,256,402               | 121,058                 |
| Business Services                    | 563,575              | 756,182                 | (192,607)               |
| Information Resources                | 2,446,365            | 2,231,181               | 215,184                 |
| Research & Development               | 591,308              | 492,858                 | 98,450                  |
| Fiscal Services                      | 1,706,478            | 1,834,734               | (128,256)               |
| Community Support                    | 917,828              | 834,756                 | 83,072                  |
| Youth Support                        | 2,040,521            | 2,105,867               | (65,346)                |
| Victim Services                      | 525,901              | 530,415                 | (4,514)                 |
| Personnel                            | 2,291,904            | 2,170,477               | 121,427                 |
| Technical Services                   | 3,442,551            | 3,446,220               | (3,669)                 |
| <b>TOTAL</b>                         | <b>\$ 90,505,007</b> | <b>\$ 90,482,442</b>    | <b>\$ 22,565</b>        |

# First Quarter FY 2015 Budget Analysis Report

## GENERAL FUND

### FY 2015 1st Quarter BAR Expenditures

|   | Adopted<br>FY 2015 | 1st Quarter<br>Estimate | 1st Quarter<br>Variance |
|---|--------------------|-------------------------|-------------------------|
| <b>PARKS AND RECREATION</b>               |                    |                         |                         |
| Administration                            | \$ 1,414,482       | \$ 1,402,787            | \$ 11,696               |
| Marketing                                 | 365,786            | 387,113                 | (21,327)                |
| Planning                                  | 899,402            | 801,596                 | 97,806                  |
| Business Services                         | 749,571            | 714,045                 | 35,527                  |
| Recreation Program Administration         | 107,961            | 112,868                 | (4,907)                 |
| Field Maintenance                         | 4,354,540          | 4,430,891               | (76,351)                |
| Asset Management                          | 1,785,405          | 1,758,532               | 26,873                  |
| Forestry                                  | 1,245,902          | 1,256,338               | (10,436)                |
| North District                            | 1,878,682          | 1,853,040               | 25,642                  |
| South District                            | <u>1,721,862</u>   | <u>1,697,084</u>        | <u>24,778</u>           |
| TOTAL                                     | \$ 14,523,594      | \$ 14,414,293           | \$ 109,301              |
| <b>PUBLIC WORKS AND TRANSPORTATION</b>    |                    |                         |                         |
| Administration                            | \$ 1,069,285       | \$ 1,030,178            | \$ 39,107               |
| Construction Management                   | 497,753            | 534,773                 | (37,020)                |
| Traffic Engineering                       | 916,303            | 880,971                 | 35,332                  |
| School Safety                             | 470,291            | 455,283                 | 15,008                  |
| Solid Waste Operations                    | 298,291            | 309,280                 | (10,989)                |
| Engineering CIP                           | 757,433            | 772,341                 | (14,908)                |
| Inspections                               | 1,432,093          | 1,471,676               | (39,583)                |
| Survey                                    | 239,748            | 250,098                 | (10,350)                |
| Business Services                         | 466,654            | 490,480                 | (23,826)                |
| Custodial                                 | 577,528            | 600,560                 | (23,032)                |
| Facility Repair                           | 2,186,791          | 2,118,619               | 68,172                  |
| Information Services                      | 361,362            | 362,972                 | (1,610)                 |
| Operations Support                        | <u>224,993</u>     | <u>216,363</u>          | <u>8,630</u>            |
| TOTAL                                     | \$ 9,498,525       | \$ 9,493,594            | \$ 4,931                |
| <b>ECONOMIC DEVELOPMENT</b>               |                    |                         |                         |
|   | \$ 709,726         | \$ 662,466              | \$ 47,260               |
| <b>COMMUNITY DEVELOPMENT AND PLANNING</b> |                    |                         |                         |
| Administration                            | \$ 1,421,549       | \$ 1,264,957            | \$ 156,592              |
| Strategic Planning                        | 1,361,936          | 1,353,581               | 8,355                   |
| Development Services                      | 3,235,396          | 3,278,039               | (42,643)                |
| Neighborhood Initiatives                  | 7,194              | 6,900                   | 294                     |
| Environmental Health                      | 396,555            | 485,947                 | (89,391)                |
| Real Estate Services                      | <u>408,032</u>     | <u>433,491</u>          | <u>(25,459)</u>         |
| TOTAL                                     | \$ 6,830,662       | \$ 6,822,914            | \$ 7,748                |
| <b>AVIATION</b>                           |                    |                         |                         |
|   | \$ 859,547         | \$ 868,828              | \$ (9,281)              |
| <b>CITY MANAGER'S OFFICE</b>              |                    |                         |                         |
| City Manager's Office                     | \$ 933,341         | \$ 923,758              | \$ 9,583                |
| Mayor & Council                           | 65,801             | 65,149                  | 652                     |
| Transit Support                           | <u>26,632</u>      | <u>21,452</u>           | <u>5,180</u>            |
| TOTAL                                     | \$ 1,025,774       | \$ 1,010,358            | \$ 15,416               |

# First Quarter FY 2015 Budget Analysis Report

## GENERAL FUND FY 2015 1st Quarter BAR Expenditures

|                                   | Adopted<br>FY 2015  | 1st Quarter<br>Estimate | 1st Quarter<br>Variance |
|-----------------------------------|---------------------|-------------------------|-------------------------|
| <b>INTERNAL AUDIT</b>             | \$ 538,832          | \$ 530,731              | \$ 8,101                |
| <b>JUDICIARY</b>                  | \$ 904,983          | \$ 865,419              | \$ 39,564               |
| <b>CITY ATTORNEY'S OFFICE</b>     |                     |                         |                         |
| Administration                    | \$ 1,096,355        | \$ 1,111,409            | \$ (15,054)             |
| Litigation                        | 737,620             | 754,368                 | (16,748)                |
| Municipal Law                     | 794,414             | 858,023                 | (63,609)                |
| Citizen Services                  | 1,403,504           | 1,222,958               | 180,546                 |
| <b>TOTAL</b>                      | <u>\$ 4,031,893</u> | <u>\$ 3,946,757</u>     | <u>\$ 85,136</u>        |
| <b>HUMAN RESOURCES</b>            |                     |                         |                         |
| Administration                    | \$ 472,346          | \$ 487,316              | \$ (14,970)             |
| Employee Operations               | 692,845             | 670,803                 | 22,042                  |
| Employee Services                 | 441,009             | 433,302                 | 7,708                   |
| Organizational Development        | 601,979             | 651,045                 | (49,067)                |
| Risk Management                   | 652,966             | 617,992                 | 34,974                  |
| <b>TOTAL</b>                      | <u>\$ 2,861,145</u> | <u>\$ 2,860,458</u>     | <u>\$ 687</u>           |
| <b>FINANCE</b>                    |                     |                         |                         |
| Administration                    | \$ 1,015,734        | \$ 1,044,627            | \$ (28,893)             |
| Accounting                        | 666,447             | 717,094                 | (50,647)                |
| Purchasing                        | 483,656             | 504,855                 | (21,199)                |
| Treasury                          | 1,670,659           | 1,640,842               | 29,818                  |
| Payroll/Payables                  | 456,050             | 440,059                 | 15,991                  |
| Office of Management and Budget   | 803,144             | 712,833                 | 90,312                  |
| <b>TOTAL</b>                      | <u>\$ 5,095,691</u> | <u>\$ 5,060,310</u>     | <u>\$ 35,381</u>        |
| <b>MANAGEMENT RESOURCES</b>       |                     |                         |                         |
| Office of Communication           | \$ 889,840          | \$ 902,270              | \$ (12,431)             |
| Action Center                     | 507,320             | 457,205                 | 50,115                  |
| Executive and Legislative Support | 1,543,999           | 1,558,464               | (14,465)                |
| Intergovernmental Relations       | 174,651             | 174,631                 | 20                      |
| <b>TOTAL</b>                      | <u>\$ 3,115,810</u> | <u>\$ 3,092,571</u>     | <u>\$ 23,239</u>        |
| <b>NON-DEPARTMENTAL</b>           |                     |                         |                         |
| Non-Departmental                  | \$ 7,271,919        | \$ 7,574,912            | \$ (302,993)            |
| Non-Departmental Projects         | 1,284,752           | 642,376                 | 642,376                 |
| <b>TOTAL</b>                      | <u>\$ 8,556,671</u> | <u>\$ 8,217,288</u>     | <u>\$ 339,383</u>       |

# First Quarter FY 2015 Budget Analysis Report

## GENERAL FUND FY 2015 1st Quarter BAR Expenditures

|                               | Adopted<br>FY 2015 | 1st Quarter<br>Estimate | 1st Quarter<br>Variance |
|-------------------------------|--------------------|-------------------------|-------------------------|
| <b>INFORMATION TECHNOLOGY</b> |                    |                         |                         |
| Administration                | \$ 751,291         | \$ 761,107              | \$ (9,816)              |
| Project Management            | 957,633            | 844,027                 | 113,606                 |
| Infrastructure                | 170,146            | 169,793                 | 353                     |
| Business Development          | 415,926            | 422,429                 | (6,503)                 |
| Software Services             | 2,049,590          | 2,147,231               | (97,641)                |
| TOTAL                         | \$ 4,344,586       | \$ 4,344,586            | \$ (0)                  |
| <b>MUNICIPAL COURT</b>        | \$ 3,073,388       | \$ 3,045,220            | \$ 28,168               |
| <b>Storm Related Expenses</b> | \$ -               | \$ 299,926              | \$ (299,926)            |
| <b>TOTAL - GENERAL FUND</b>   | \$ 213,245,042     | \$ 212,778,669          | \$ 466,373              |

# First Quarter FY 2015 Budget Analysis Report

## WATER UTILITIES FUND FY 2015 1st Quarter BAR Operating Position

|                                     | Adopted<br>FY 2015 | 1st Quarter<br>Estimate | 1st Quarter<br>Variance |
|-------------------------------------|--------------------|-------------------------|-------------------------|
| <b>BEGINNING BALANCE</b>            | \$ -               | \$ 179,986              | \$ 179,986              |
| <b>REVENUES:</b>                    |                    |                         |                         |
| Class Rate Sewer Surcharge          | \$ 818,000         | \$ 821,567              | \$ 3,567                |
| Concrete Sales                      | 70,000             | 65,575                  | (4,425)                 |
| Fire Line Taps                      | 3,500              | 3,500                   | -                       |
| Garbage / Drainage Billing Fee      | 372,000            | 372,000                 | -                       |
| GIS Services                        | 116,000            | 75,000                  | (41,000)                |
| Hauler Fees                         | 21,000             | 22,578                  | 1,578                   |
| Impact / Sewer                      | 250,000            | 355,000                 | 105,000                 |
| Impact / Water                      | 450,000            | 600,000                 | 150,000                 |
| Interest Income                     | 245,000            | 240,492                 | (4,508)                 |
| Laboratory Fees                     | 50,000             | 85,840                  | 35,840                  |
| Other Revenue                       | 340,715            | 411,419                 | 70,704                  |
| Plat Review & Inspection Fees       | 68,000             | 87,596                  | 19,596                  |
| Backflow Assembly and Tester Regis. | 141,000            | 204,590                 | 63,590                  |
| Sewer Tap Installation Fees         | 35,000             | 35,000                  | -                       |
| Sewer Charges                       | 52,874,457         | 53,021,236              | 146,779                 |
| Sewer Charges - Other               | 300,000            | 300,000                 | -                       |
| Sewer Pro Rata                      | 16,500             | 16,500                  | -                       |
| Sewer Surcharges                    | 105,000            | 108,221                 | 3,221                   |
| Special Services Charges            | 1,823,089          | 1,823,089               | -                       |
| Water Pro Rata                      | 35,000             | 10,560                  | (24,440)                |
| Water Convenience Fee               | 298,632            | 249,677                 | (48,955)                |
| Reclaimed Water Sales               | 75,000             | 76,828                  | 1,828                   |
| Water Sales                         | 65,669,815         | 64,988,857              | (680,958)               |
| Water Sales - Other                 | 165,000            | 157,428                 | (7,572)                 |
| Water Taps                          | 162,170            | 213,799                 | 51,629                  |
| Gas Royalties - Water Utilities     | 45,000             | 45,000                  | -                       |
| <b>TOTAL REVENUES</b>               | \$ 124,549,878     | \$ 124,391,352          | \$ (158,526)            |

(continued on next page)

# First Quarter FY 2015 Budget Analysis Report

## WATER UTILITIES FUND FY 2015 1st Quarter BAR Operating Position

|                                      | Adopted<br>FY 2015     | 1st Quarter<br>Estimate | 1st Quarter<br>Variance |
|--------------------------------------|------------------------|-------------------------|-------------------------|
| <b>INTERFUND TRANSFERS:</b>          |                        |                         |                         |
| General Fund - Indirect Cost         | \$ (3,547,879)         | \$ (3,547,879)          | \$ -                    |
| To APFA Fund                         | (63,811)               | (63,811)                | -                       |
| Storm Water - Indirect Cost          | 170,122                | 170,122                 | -                       |
| Debt Service, Municipal Office Tower | (65,544)               | (65,544)                | -                       |
| Operating Reserve                    | (566,928)              | (566,928)               | -                       |
| Rate Stabilization Fund              | 1,838,332              | 1,838,332               | -                       |
| Renewal / Rehabilitation Fund        | (14,000,000)           | (14,000,000)            | -                       |
| Fleet Reserve                        | <u>100,000</u>         | <u>100,000</u>          | <u>-</u>                |
| <b>TOTAL INTERFUND TRANSFERS</b>     | <b>\$ (16,135,708)</b> | <b>\$ (16,135,708)</b>  | <b>\$ -</b>             |
| <b>TOTAL AVAILABLE FUNDS</b>         | <b>\$ 108,414,170</b>  | <b>\$ 108,435,630</b>   | <b>\$ 21,460</b>        |
| <b>EXPENDITURES:</b>                 |                        |                         |                         |
| Administration                       | \$ 81,635,791          | \$ 81,390,783           | \$ 245,008              |
| Financial Services                   | 242,487                | 241,443                 | 1,044                   |
| Conservation Program                 | 275,412                | 271,507                 | 3,905                   |
| Engineering                          | 1,253,574              | 1,250,701               | 2,873                   |
| Information Services                 | 1,968,633              | 1,856,816               | 111,817                 |
| Customer Services                    | 3,069,428              | 3,042,183               | 27,245                  |
| Meter Maintenance                    | 1,474,666              | 1,422,341               | 52,325                  |
| Meter Reading                        | 496,108                | 502,137                 | (6,029)                 |
| Water Treatment                      | 6,899,781              | 6,309,135               | 590,646                 |
| Treatment Maintenance                | 1,988,197              | 2,199,248               | (211,051)               |
| Laboratory                           | 782,178                | 768,902                 | 13,276                  |
| Water Resource Services              | 519,578                | 520,314                 | (736)                   |
| Field Operations South               | 3,319,319              | 3,843,954               | (524,635)               |
| Field Operations North               | 3,148,397              | 2,777,437               | 370,960                 |
| Operations Support Office            | 892,722                | 749,827                 | 142,895                 |
| Operations Support Warehouse         | <u>447,899</u>         | <u>418,718</u>          | <u>29,181</u>           |
| <b>TOTAL EXPENDITURES</b>            | <b>\$ 108,414,170</b>  | <b>\$ 107,565,448</b>   | <b>\$ 848,722</b>       |
| <b>ENDING BALANCE</b>                | <b>\$ -</b>            | <b>\$ 870,182</b>       | <b>\$ 870,182</b>       |

# First Quarter FY 2015 Budget Analysis Report

## CONVENTION AND EVENT SERVICES FUND FY 2015 1st Quarter BAR Operating Position

|                                       | Adopted<br>FY 2015 | 1st Quarter<br>Estimate | 1st Quarter<br>Variance |
|---------------------------------------|--------------------|-------------------------|-------------------------|
| <b>BEGINNING BALANCE</b>              | \$ 969,872         | \$ 960,057              | \$ (9,815)              |
| <b>REVENUES:</b>                      |                    |                         |                         |
| Occupancy Tax                         | \$ 7,416,000       | \$ 7,706,500            | \$ 290,500              |
| <b>Convention Center:</b>             |                    |                         |                         |
| Audio-Visual                          | \$ 100,000         | \$ 100,000              | \$ -                    |
| Catering                              | 250,000            | 275,000                 | 25,000                  |
| Communication Services                | 25,000             | 20,000                  | (5,000)                 |
| Concessionaire Reimbursement          | 17,000             | 17,500                  | 500                     |
| Concessions - Food Utilities          | 60,000             | 45,000                  | (15,000)                |
| Concessions - Liquor                  | 25,000             | 15,000                  | (10,000)                |
| Event Labor & Expense                 | 6,000              | 5,000                   | (1,000)                 |
| Interest Income                       | 8,000              | 10,478                  | 2,478                   |
| Miscellaneous                         | -                  | 585                     | 585                     |
| Parking                               | 320,000            | 300,000                 | (20,000)                |
| Parking - Special Event               | 600,000            | 600,000                 | -                       |
| Rental - Grand Hall                   | 262,500            | 270,000                 | 7,500                   |
| Rental - Equipment                    | 85,000             | 85,000                  | -                       |
| Rental - Exhibit Hall                 | 345,000            | 320,000                 | (25,000)                |
| Rental - GEM                          | 292,500            | 330,000                 | 37,500                  |
| Rental - Meeting Room                 | 25,000             | 15,000                  | (10,000)                |
| Security Revenue                      | 10,000             | 10,000                  | -                       |
| Utility Services                      | <u>210,000</u>     | <u>200,000</u>          | <u>(10,000)</u>         |
| Total Convention Center Revenues      | \$ 2,641,000       | \$ 2,618,563            | (22,437)                |
| <b>TOTAL REVENUES</b>                 | \$ 10,057,000      | \$ 10,325,063           | \$ 268,063              |
| <b>INTERFUND TRANSFERS:</b>           |                    |                         |                         |
| Debt Service - Grand Hall             | \$ (1,284,836)     | \$ (1,284,836)          | \$ -                    |
| Conv & Visitors Bureau Debt Service   | (79,313)           | (79,313)                | -                       |
| (To) From Capital Maintenance Reserve | 238,000            | 238,000                 | -                       |
| (To) From Hotel Attraction Support    | 125,000            | 125,000                 | -                       |
| To General Fund - Indirect Costs      | <u>(594,852)</u>   | <u>(594,852)</u>        | <u>-</u>                |
| <b>TOTAL INTERFUND TRANSFERS</b>      | \$ (1,596,001)     | \$ (1,596,001)          | \$ -                    |
| <b>TOTAL AVAILABLE FUNDS</b>          | \$ 9,430,871       | \$ 9,689,119            | \$ 258,248              |

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# First Quarter FY 2015 Budget Analysis Report

(continued from previous page)

**EXPENDITURES:**

|                              |                     |                     |                   |
|------------------------------|---------------------|---------------------|-------------------|
| Administration               | \$ 1,456,460        | \$ 1,442,310        | \$ 14,150         |
| Event Services               | 425,593             | 428,834             | (3,241)           |
| Facility Operations          | 1,958,366           | 1,971,986           | (13,621)          |
| Parking Operations           | 146,364             | 143,465             | 2,899             |
| Convention & Visitors Bureau | 4,000,000           | 4,000,000           | -                 |
| Arts and Revitalization      | 1,073,709           | 1,073,709           | -                 |
| Downtown Revitalization      | 50,000              | 50,000              | -                 |
| Fielder Museum               | <u>30,000</u>       | <u>30,000</u>       | <u>-</u>          |
| <b>TOTAL EXPENDITURES</b>    | <b>\$ 9,140,491</b> | <b>\$ 9,140,304</b> | <b>\$ 187</b>     |
| <br>                         |                     |                     |                   |
| <b>ENDING BALANCE</b>        | <b>\$ 290,380</b>   | <b>\$ 548,815</b>   | <b>\$ 258,435</b> |

# First Quarter FY 2015 Budget Analysis Report

## PARK PERFORMANCE FUND FY 2015 1st Quarter BAR Operating Position

|                                  | Adopted<br>FY 2015 | 1st Quarter<br>Estimate | 1st Quarter<br>Variance |
|----------------------------------|--------------------|-------------------------|-------------------------|
| <b>BEGINNING BALANCE</b>         | \$ 392,039         | \$ 694,749              | \$ 302,710              |
| <b>REVENUES</b>                  |                    |                         |                         |
| Golf                             | \$ 4,918,661       | \$ 4,644,395            | \$ (274,266)            |
| Recreation                       | 4,767,465          | 4,855,989               | 88,524                  |
| Field Maintenance                | <u>520,000</u>     | <u>520,472</u>          | <u>472</u>              |
| <b>TOTAL REVENUES</b>            | \$ 10,206,126      | \$ 10,020,856           | \$ (185,270)            |
| <b>INTERFUND TRANSFERS</b>       |                    |                         |                         |
| Debt Service - Tierra Verde      | \$ (519,673)       | \$ (519,673)            | \$ -                    |
| Debt Service - Elzie Odom Rec    | (257,062)          | (257,062)               | -                       |
| Transfer from General Fund       | 1,464,456          | 1,539,456               | 75,000                  |
| From Golf Surcharge Fund         | <u>533,775</u>     | <u>527,950</u>          | <u>(5,825)</u>          |
| <b>TOTAL INTERFUND TRANSFERS</b> | \$ 1,221,496       | \$ 1,290,671            | \$ 69,175               |
| <b>TOTAL AVAILABLE FUNDS</b>     | \$ 11,819,661      | \$ 12,006,276           | \$ 186,615              |
| <b>EXPENDITURES</b>              |                    |                         |                         |
| Golf                             | \$ 4,947,031       | \$ 4,942,646            | \$ 4,385                |
| Recreation                       | 6,169,947          | 6,165,973               | 3,974                   |
| Field Maintenance                | <u>520,753</u>     | <u>523,281</u>          | <u>(2,528)</u>          |
| <b>TOTAL EXPENDITURES</b>        | \$ 11,637,731      | \$ 11,631,899           | 5,832                   |
| <b>ENDING BALANCE</b>            | \$ 181,930         | \$ 374,377              | \$ 192,447              |

# First Quarter FY 2015 Budget Analysis Report

## STREET MAINTENANCE FUND FY 2015 1st Quarter BAR Operating Position

|   | Proposed<br>FY 2015 | 1st Quarter<br>Estimate | 1st Quarter<br>Variance |
|---|---------------------|-------------------------|-------------------------|
| <b>BEGINNING BALANCE</b>                | \$ 542,551          | \$ 1,169,269            | \$ 626,718              |
| <b>REVENUES:</b>                        |                     |                         |                         |
| Sales Tax Revenue                       | \$ 13,568,826       | \$ 13,836,011           | \$ 267,185              |
| Interest Revenue                        | <u>60,000</u>       | <u>54,986</u>           | <u>(5,014)</u>          |
| <b>TOTAL REVENUES</b>                   | \$ 13,628,826       | \$ 13,890,997           | \$ 262,171              |
| <b>INTERFUND TRANSFERS:</b>             |                     |                         |                         |
| From General Fund                       | \$ 2,166,527        | \$ 2,166,527            | \$ -                    |
| From General Fund for Traffic           | <u>4,987,627</u>    | <u>4,987,627</u>        | <u>-</u>                |
| <b>TOTAL INTERFUND TRANSFERS</b>        | \$ 7,154,154        | \$ 7,154,154            | \$ -                    |
| <b>TOTAL AVAILABLE FUNDS</b>            | \$ 21,325,531       | \$ 22,214,420           | \$ 888,889              |
| <b>EXPENDITURES:</b>                    |                     |                         |                         |
| Sales Tax supported division            | \$ 13,520,612       | \$ 13,520,597           | \$ 15                   |
| General Fund supported division         | 2,166,527           | 2,166,521               | 6                       |
| Traffic Signals - GF supported          | 1,604,926           | 1,590,657               | 14,269                  |
| Traffic Signs & Markings - GF supported | 974,149             | 962,278                 | 11,871                  |
| Street Light Maintenance - GF supported | <u>2,408,552</u>    | <u>2,434,692</u>        | <u>(26,140)</u>         |
| <b>TOTAL EXPENDITURES</b>               | \$ 20,674,766       | \$ 20,674,745           | \$ 21                   |
| <b>ENDING BALANCE</b>                   | \$ 650,765          | \$ 1,539,675            | \$ 888,910              |

# First Quarter FY 2015 Budget Analysis Report

## STORM WATER UTILITY FUND FY 2015 1st Quarter BAR Operating Position

|   | Proposed<br>FY 2015   | 1st Quarter<br>Estimate | 1st Quarter<br>Variance |
|---|-----------------------|-------------------------|-------------------------|
| <b>BEGINNING BALANCE</b>                  | \$ 384,719            | \$ 613,076              | \$ 228,357              |
| REVENUES:                                 |                       |                         |                         |
| Storm Water Fee Revenue - Commercial      | \$ 4,995,000          | \$ 5,398,235            | \$ 403,235              |
| Storm Water Fee Revenue - Residential     | 5,881,700             | 6,337,059               | 455,359                 |
| Interest Revenue                          | <u>40,000</u>         | <u>62,416</u>           | <u>22,416</u>           |
| <b>TOTAL REVENUES</b>                     | <b>\$ 10,916,700</b>  | <b>\$ 11,797,710</b>    | <b>\$ 881,010</b>       |
| INTERFUND TRANSFERS:                      |                       |                         |                         |
| To General Fund - Indirect Costs          | \$ (365,866)          | \$ (365,866)            | \$ -                    |
| To General Fund for capital reimbursement | (463,055)             | (463,055)               | -                       |
| To General Fund for engineering reviews   | (88,699)              | (88,699)                | -                       |
| To Innovation/Venture Capital Fund 3098   | (400,000)             | (400,000)               | -                       |
| Pay-Go Capital Projects                   | (3,250,000)           | (4,350,000)             | (1,100,000)             |
| To Water and Sewer Fund                   | <u>(170,122)</u>      | <u>(170,122)</u>        | <u>-</u>                |
| <b>TOTAL INTERFUND TRANSFERS</b>          | <b>\$ (4,737,742)</b> | <b>\$ (5,837,742)</b>   | <b>\$ (1,100,000)</b>   |
| <b>TOTAL AVAILABLE FUNDS</b>              | <b>\$ 6,563,677</b>   | <b>\$ 6,573,044</b>     | <b>\$ 9,367</b>         |
| EXPENDITURES:                             |                       |                         |                         |
| Administration                            | \$ 3,500,307          | \$ 3,512,735            | \$ (12,428)             |
| Storm Water Management                    | 2,190,396             | 2,175,169               | 15,227                  |
| Environmental Management                  | 469,210               | 408,805                 | 60,405                  |
| Environmental Education                   | <u>115,470</u>        | <u>116,410</u>          | <u>(940)</u>            |
| <b>TOTAL EXPENDITURES</b>                 | <b>\$ 6,275,383</b>   | <b>\$ 6,213,118</b>     | <b>\$ 62,265</b>        |
| <b>ENDING BALANCE</b>                     | <b>\$ 288,294</b>     | <b>\$ 359,926</b>       | <b>\$ 71,632</b>        |

# First Quarter FY 2015 Budget Analysis Report

## INFORMATION TECHNOLOGY FUND FY 2015 1st Quarter BAR Operating Position

|                                  | Adopted<br>FY 2015 | 1st Quarter<br>Estimate | 1st Quarter<br>Variance |
|----------------------------------|--------------------|-------------------------|-------------------------|
| <b>BEGINNING BALANCE</b>         | \$ 272,983         | \$ 195,260              | \$ (77,723)             |
| <b>TOTAL REVENUES</b>            | \$ 7,357,646       | \$ 7,373,295            | \$ 15,649               |
| INTERFUND TRANSFERS:             | \$ -               | \$ -                    | \$ -                    |
| <b>TOTAL INTERFUND TRANSFERS</b> | \$ -               | \$ -                    | \$ -                    |
| <b>TOTAL AVAILABLE FUNDS</b>     | \$ 7,630,629       | \$ 7,568,555            | \$ (62,074)             |
| EXPENDITURES:                    |                    |                         |                         |
| Network Support                  | \$ 1,812,299       | \$ 1,794,176            | \$ 18,123               |
| Server Support                   | 3,223,318          | 3,241,930               | (18,612)                |
| Customer Support                 | 1,936,722          | 1,935,109               | 1,613                   |
| IT Security                      | <u>406,412</u>     | <u>406,367</u>          | <u>45</u>               |
| <b>TOTAL EXPENDITURES</b>        | \$ 7,378,751       | \$ 7,377,582            | \$ 1,169                |
| <b>ENDING BALANCE</b>            | \$ 251,878         | \$ 190,973              | \$ (63,243)             |

# First Quarter FY 2015 Budget Analysis Report

## KNOWLEDGE SERVICES FUND FY 2015 1st Quarter BAR Operating Position

|                                     | Adopted<br>FY 2015 | 1st Quarter<br>Estimate | 1st Quarter<br>Variance |
|-------------------------------------|--------------------|-------------------------|-------------------------|
| <b>BEGINNING BALANCE</b>            | \$ 390,926         | \$ 152,419              | \$ (238,507)            |
| REVENUES:                           |                    |                         |                         |
| Space Rental for Print Shop         | \$ 54,474          | \$ 54,474               | \$ -                    |
| Managed Print Services - ImageNet   | 650,000            | 650,000                 | -                       |
| UTA Administrative Fee              | 27,120             | 27,120                  | -                       |
| UTA Print Shop Usage                | 600,000            | 650,000                 | 50,000                  |
| Sales - Mail Services               | 1,052,103          | 1,061,000               | 8,897                   |
| Sales - Information Resource Center | 475,000            | 467,000                 | (8,000)                 |
| Sales - Records Management          | <u>130,000</u>     | <u>140,000</u>          | <u>10,000</u>           |
| <b>TOTAL REVENUES</b>               | \$ 2,988,697       | \$ 3,049,594            | \$ 60,897               |
| INTERFUND TRANSFERS:                |                    |                         |                         |
|                                     | <u>\$ -</u>        | <u>\$ -</u>             | <u>\$ -</u>             |
| <b>TOTAL INTERFUND TRANSFERS</b>    | \$ -               | \$ -                    | \$ -                    |
| <b>TOTAL AVAILABLE FUNDS</b>        | \$ 3,379,623       | \$ 3,202,013            | \$ (177,610)            |
| EXPENDITURES:                       |                    |                         |                         |
| Administration                      | \$ 2,008,491       | \$ 1,867,930            | \$ 140,562              |
| Mail Services                       | 1,065,509          | 1,049,760               | 15,749                  |
| Records Management                  | <u>144,459</u>     | <u>133,000</u>          | <u>11,459</u>           |
| <b>TOTAL EXPENDITURES</b>           | \$ 3,218,459       | \$ 3,050,689            | \$ 167,769              |
| <b>ENDING BALANCE</b>               | \$ 161,165         | \$ 151,324              | (9,841)                 |

# First Quarter FY 2015 Budget Analysis Report

## COMMUNICATION SERVICES FUND FY 2015 1st Quarter BAR Operating Position

|                                   | Adopted<br>FY 2015  | 1st Quarter<br>Estimate | 1st Quarter<br>Variance |
|-----------------------------------|---------------------|-------------------------|-------------------------|
| <b>BEGINNING BALANCE</b>          | \$ 565,890          | \$ 755,678              | \$ 189,788              |
| <b>REVENUES</b>                   |                     |                         |                         |
| Communication Services chargeback | \$ 8,059,585        | \$ 8,059,585            | \$ -                    |
| Other Revenue                     | <u>40,000</u>       | <u>40,000</u>           | <u>-</u>                |
| <b>TOTAL REVENUES</b>             | \$ 8,099,585        | \$ 8,099,585            | \$ -                    |
| <b>INTERFUND TRANSFERS:</b>       |                     |                         |                         |
| (To) From General Gas Fund        | <u>\$ 1,228,301</u> | <u>\$ 1,228,301</u>     | <u>\$ -</u>             |
| <b>TOTAL INTERFUND TRANSFERS</b>  | \$ 1,228,301        | \$ 1,228,301            | \$ -                    |
| <b>TOTAL AVAILABLE FUNDS</b>      | \$ 9,893,776        | \$ 10,083,564           | \$ 189,788              |
| <b>EXPENDITURES</b>               |                     |                         |                         |
| Administration                    | \$ 2,429,198        | \$ 2,428,658            | \$ 540                  |
| Dispatch                          | <u>7,163,447</u>    | <u>7,163,447</u>        | <u>-</u>                |
| <b>TOTAL EXPENDITURES</b>         | \$ 9,592,646        | \$ 9,592,105            | \$ 540                  |
| <b>ENDING BALANCE</b>             | \$ 301,130          | \$ 491,459              | \$ 190,328              |

# First Quarter FY 2015 Budget Analysis Report

## FLEET SERVICES FUND FY 2015 1st Quarter BAR Operating Position

|                                  | Adopted<br>FY 2015  | 1st Quarter<br>Estimate | 1st Quarter<br>Variance |
|----------------------------------|---------------------|-------------------------|-------------------------|
| <b>BEGINNING BALANCE</b>         | \$ 320,771          | \$ 1,030,042            | \$ 709,271              |
| <b>REVENUES:</b>                 |                     |                         |                         |
| Fuel                             | \$ 2,833,000        | \$ 2,833,000            | \$ -                    |
| Maintenance & Operation          | 4,207,969           | 4,207,969               | -                       |
| Miscellaneous (subro, auctions)  | <u>100,000</u>      | <u>584,473</u>          | <u>484,473</u>          |
| <b>TOTAL REVENUES</b>            | \$ 7,140,969        | \$ 7,625,442            | \$ 484,473              |
| <br><b>TOTAL AVAILABLE FUNDS</b> | <br>\$ 7,461,740    | <br>\$ 8,655,484        | <br>\$ 1,193,744        |
| <br>Fleet Services               | <br>\$ 3,213,285    | <br>\$ 3,192,329        | <br>\$ 20,956           |
| Fuel                             | 2,800,586           | 2,200,000               | 600,586                 |
| Vehicles                         | <u>\$ 1,082,000</u> | <u>\$ 1,703,500</u>     | <u>\$ (621,500)</u>     |
| <b>TOTAL EXPENDITURES</b>        | \$ 7,095,871        | \$ 7,095,829            | \$ 42                   |
| <br><b>ENDING BALANCE</b>        | <br>\$ 365,869      | <br>\$ 1,559,655        | <br>\$ 1,193,786        |

# First Quarter FY 2015 Budget Analysis Report

## DEBT SERVICE FUND FY 2015 1st Quarter Operating Position

|                                  | Adopted<br>FY 2015 | 1st Quarter<br>Estimate | 1st Quarter<br>Variance |
|----------------------------------|--------------------|-------------------------|-------------------------|
| <b>BEGINNING BALANCE</b>         | \$ 2,483,527       | \$ 2,797,314            | \$ 313,787              |
| REVENUES:                        |                    |                         |                         |
| Ad Valorem Taxes                 | \$ 39,957,619      | \$ 39,884,643           | \$ (72,976)             |
| Premium on Bond Issuance         | 120,000            | 120,000                 | -                       |
| Interest                         | <u>75,000</u>      | <u>72,122</u>           | <u>(2,878)</u>          |
| <b>TOTAL REVENUES</b>            | \$ 40,152,619      | \$ 40,076,765           | \$ (75,854)             |
| INTERFUND TRANSFERS:             |                    |                         |                         |
| Park Performance Fund            | \$ 776,735         | \$ 776,735              | \$ -                    |
| Convention and Event Svcs. Fund  | 1,364,149          | 1,364,149               | -                       |
| TIRZ 5                           | 921,940            | 921,940                 | -                       |
| TIRZ 4                           | 1,899,036          | 1,899,036               | -                       |
| Airport                          | 175,000            | 175,000                 | -                       |
| Water and Sewer Fund - MOT       | <u>65,544</u>      | <u>65,544</u>           | <u>-</u>                |
| <b>TOTAL INTERFUND TRANSFERS</b> | \$ 5,202,404       | \$ 5,202,404            | \$ -                    |
| <b>TOTAL AVAILABLE FUNDS</b>     | \$ 47,838,550      | \$ 48,076,483           | \$ 237,933              |
| EXPENDITURES:                    |                    |                         |                         |
| Principal / Interest Payments    | \$ 45,204,873      | \$ 45,204,873           | \$ -                    |
| Issuance Fees                    | 120,000            | 120,000                 | -                       |
| Agent Fees                       | <u>30,150</u>      | <u>30,150</u>           | <u>-</u>                |
| <b>TOTAL EXPENDITURES</b>        | \$ 45,355,023      | \$ 45,355,023           | \$ -                    |
| <b>ENDING BALANCE</b>            | \$ 2,483,527       | \$ 2,721,460            | \$ 237,933              |